

CAUTION: To establish an application date, the application must be **complete**. This application is not complete until all questions are answered and all attachments and applicable pages are furnished. The application date determines the base year for employment calculations. Investment placed-in-service before the application date does not count toward attaining the thresholds nor is it eligible for benefits.

1A NAME AND LOCATION ADDRESS			NAME AND MAILING ADDRESS		
(PRINT CLEARLY)	Legal Name of Applicant		Name		
	Street Address (Do not use P.O. Box)		Street or Other Mailing Address		
	City	State	Zip Code	City	State

1B Is ten percent or more of the ownership of the applicant directly or indirectly held by a political sub-divisions or nonprofit 501(c) or 501(d) organizations?..... ☐ YES ☐ NO
If **yes, do not** complete the rest of the application because you are not an eligible taxpayer.

1C Are there any other entities that could be a part of the project or any related entities?..... ☐ YES ☐ NO
If answer is Yes, complete **page 3** of application.

2 Check the box for the Application Type. Attach a check for the fee.

Application Fee	Investment	Employment
<input type="checkbox"/> Tier 1: \$1,000	\$1 million	10 full-time equivalents
<input type="checkbox"/> Tier 2: \$2,500	\$3 million	30 full-time equivalents
<input type="checkbox"/> Tier 3: \$2,500	None	30 full-time equivalents
<input type="checkbox"/> Tier 4: \$5,000	\$10 million	100 full-time equivalents
<input type="checkbox"/> Tier 5: \$2,500	\$30 million	Maintain full-time equivalents

3A Check the applicable boxes for the qualifying business activity conducted at the project

Tier 1 and all other Tiers

- ☐ **1** Conducting research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes.
- ☐ **2** Assembly, fabrication, manufacturing, or processing of tangible personal property
- ☐ **3** Sales of services to customers outside of Nebraska or the United States government (enter the percentage of total sales from Nebraska in the base year delivered outside Nebraska or to U.S. government in the following categories):
- | | |
|-----------------------------------|---|
| ___ Software development services | ___ Guidance or surveillance systems design |
| ___ Computer system design | ___ Licensing of technology |
| ___ Product testing services | |

Tiers 2, 3, 4, and 5 (Tier 1 applicants may only include an activity listed above at the project)

- ☐ **4** Performance of data processing services
- ☐ **5** Performance of telecommunications services
- ☐ **6** Performance of insurance services — Licensed by Department of Insurance
- ☐ **7** Performance of financial services (check applicable box below)
- | |
|---|
| <input type="checkbox"/> Financial institution taxed under Chapter 77, article 38 |
| <input type="checkbox"/> Licensed by the Department of Banking and Finance |
| <input type="checkbox"/> Licensed by the Securities and Exchange Commission |
- ☐ **8** Administrative management of the taxpayers activities or of entities owned by taxpayer or taxpayer's shareholders (attach a list of the name and accounting code for each of the qualifying administrative departments). If the administrative management is provided for any entity other than the entity listed in 1A, complete **Page 3, Item G**.
- ☐ **9** Storage, warehousing, or distribution of tangible personal property
- ☐ **10** Sale of tangible personal property (enter the percentage of total sales in the base year, represented by the following categories of sales):
- | |
|--|
| ___ Sales at wholesale |
| ___ Sales of tangible personal property assembled, fabricated, manufactured, or processed by the applicant |
| ___ Sales of tangible personal property to a purchaser in one of the activities listed |

3B Provide a statement, describing in detail, the nature of the applicant's business including the products sold and respective markets.

Applicant's Name	I.D. Number	Date
------------------	-------------	------

3C Attach copy of description of business activity provided on company's Web site, in company brochures, or the company's annual report.

4A Expected New Investment _____ Expected New Employment _____
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels.

4B Will the project activities be conducted at a single location (address) and include all activities at the location? ☐ YES ☐ NO
If the answer is No, please complete **page 4** of the application.

Please note that each taxpayer business location at the time of application must be listed if it is to be in the project. Any existing location not listed will be excluded for the life of the project. Multiple addresses within the same city or municipality are considered separate locations.

4C Project Address: Street _____ City _____

5 Timetable of expected sales and use tax refunds. Expected year of qualification _____

	First year after qualification	Second year after qualification	Third year after qualification
Tax Year End			
Direct Refund			
Credit Refund			

*The first direct refund includes tax paid on qualified property from the date of application through the year of qualification.

5B Nebraska sales and use tax number _____ (If not licensed, attach a copy of the completed Nebraska Tax Application, Form 20, and proof of date submitted).

If item 6, 7, 8 or 9 is not available, indicate why the document is not available. If a reorganization occurred since the previous tax year, provide copies of the documents for the previous entity(ies) and a written explanation.

6 Attach copy of the most recent audited financial statements including the opinion letter.

☐ Check box if audited statements are not available and attach unaudited financial statements.

7 Enclose copy of most recent federal income tax filing. Include copy of first 4 pages, schedules supporting the first 4 pages, Affiliations Schedule (Form 851), and a copy of each Shareholder's Share of Income Credits, Deductions, etc. (Schedule K-1). If the applicant is a sole proprietorship, provide a copy of the Profit and Loss from Business (Schedule C).

A What is the applicant's tax year end? _____ If it does not agree with the copy of the tax return provided, attach an explanation.

B Type of Entity _____ Federal Form Used to Report Income Tax _____

8 Enclose copy of the most recent Nebraska income tax return. Attach explanation of any difference between taxable income per the federal return and the amount reported to Nebraska.

9 Enclose copy of the most recent Nebraska Reconciliation of Income Tax Withheld, Form W-3N.

A Did the applicant have Nebraska activities in the tax year prior to application?..... ☐ YES ☐ NO

B What is the estimated number of base year full-time equivalent employees? _____

E-MAIL. If you allow the department to contact you by e-mail, you accept any risk of confidentiality associated with this method of communication.

AUTHORIZED SIGNATURE. This application must be signed by the owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with the department.

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature

Telephone Number

Please Print your Name

Title (See Instructions)

E-mail Address

Street or Other Mailing Address

City, State, Zip Code

Contact Person

Telephone Number

E-mail Address



Nebraska Advantage Application

Affiliated Entities and Related Parties

Page 3

A Please complete this page if the Nebraska Advantage applicant has other entities that are in the project or any related parties.

Is the entity listed in Page 1, 1A the only entity currently involved in this Nebraska Advantage Project? ☐ YES ☐ NO

If the answer is Yes, only complete Item C on this page.

B Exact name of applicant and any other entities, which are performing qualifying activities at the project.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax Identification #	Page 1, Item 3A Qualified Business #
1	Parent Company				
2					
3					
4					

*If the company does not have a Nebraska income tax identification number, enclose completed Nebraska Tax Application, Form 20.

C Exact name of related party which will be leasing property or employee's to the applicant.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax Identification #
1				
2				

D Provide a brief description of qualified business activity performed by each entity listed in Table B.

E Are all of the entities listed in Table B unitary? ☐ YES ☐ NO

If the answer is no, please provide an explanation.

F Is one single Nebraska return being filed for the all entities listed in Table B? ☐ YES ☐ NO

If the answer is no, please provide an explanation.

G If each entity in Table B is not included in the Affiliations Schedule, Form 851, attached as part of Page 1 Item 8, provide an organizational chart and an explanation of how the entities are related to each other.

Any affiliated entity doing business in Nebraska on the date of application must be listed if it is intended to be in the project. Any disregarded entity must be listed. Any existing entity doing business in Nebraska not listed will be excluded for the life of the project.



Nebraska Advantage Application

Multiple Locations

Please complete this page if the Nebraska Advantage project includes multiple locations or a non-qualifying or excluded activity at the project location. If a non-qualifying or excluded activity such as retail or repair is performed at a location in Table A, then indicate this on the last column.

A	Page 3, Item B Entity #	Project Address (Street, city)	Owned or Leased facility	Page 1, Item 3A Qualified Business #	Nonqualifying or Excluded Activities
1					
2					
3					
4					

B Provide brief explanation of qualifying, non-qualifying, and/or excluded activity performed at each location listed in Table A.

C Are the non-qualifying or excluded activities segregated in the payroll, asset, and accounts payable systems? ☐ YES ☐ NO

D CAUTION: A project may only include multiple locations if the locations are interdependent. A project may include a chain of locations which are interdependent with each other through a series of sequential, production activities. A project may include a group of locations which are all interdependent due to interaction with one central activity. Interdependence is based on a material flow of goods, information or transactions between locations.

For each location listed in Table 4A, describe how it is interdependent with the other project locations. Quantify the interdependent attribute in terms of dollar value and percentage of activity.

Example:
 Loc 1 Manufactures piece part Loc 4 \$200,000 100% of sales 15% of raw materials

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Location Number	Interdependent Activity	Location Number Page 4, A	Dollar Value of Activity	Percentage per Loc in Col 1	Percentage per Loc in Col 3

Each taxpayer business location on the date of application must be listed if it is to be in the project. Any existing Nebraska location not listed will be excluded for the life of the project. The table should list, separately, multiple addresses within the same city or municipality.